told you before, I feel that it's unfair to businesses operating in Nebraska to collect and remit sales and use taxes while out state competition doing business through the mail does not collect or remit such taxes. The Tax Commissioner tells me that he will be ready to implement LB 304 October 1st, the effective date of the bill. He will be sending out over 7,000 notices to mail order companies outside of Nebraska. However, HR 1242, the House bill, would greatly assist the State of Nebraska in pursuing the goals of the bill that we passed, LB 304. Advisory Committee on the Intergovernmental Relations have estimated Nebraska may be losing up to \$13 million annually. Others have said this figure may run as high as 17 million. Mail orders in Nebraska and across our nation are growing by leaps and bounds and I feel that we need to get a handle on it and this will certainly help us. I will be presenting a copy of this resolution to the Chairperson, Representative Rangel, when I testify next Wednesday. Copies of the resolution will be mailed to introducers of the bill and to our congressional representatives. I move for the adoption of resolution LR 123.

SPEAKER BARRETT: Thank you. Discussion? Senator Hartnett.

SENATOR HARTNETT: Mr. Speaker, members of the body, I think we should congratulate Senator Hefner because I have served on the Revenue Committee for three years and I think this has been one of his great things is to get the bill through on mail order sales. And so I think his persistence pays off because I think we are able to collect on this because it has to be the whole nation and I think this will do it by him testifying. So I support the resolution wholeheartedly. Thank you.

SPEAKER BARRETT: Thank you. Other discussion? If not, those in favor of the lioption of the resolution please vote yes, opposed no. Have you all voted? Record, Mr. Clerk.

CLERK: 30 ayes, 0 nays, Mr. President, on adoption of LR 123.

SPEAKER BARRETT: LR 123 is adopted. Anything for the record?

CLERK: Yes, Mr. President, I do. Mr. President, your Committee on Enrollment and Review reports LB 451 and 652 to Select File, both of which have E & R amendments attached. (See pages 2104-05 of the Legislative Journal.)

Study resolutions, Mr. President, LR 130 by Senator Rupp. (Read explanation of LR 130. See pages 2105-06 of the Legislative